

INSTRUCTIONS FOR PREPARING QUARTERLY TAX AND WAGE REPORT

FILING A REPORT - The law requires a liable employer to file a Quarterly Tax and Wage Report and to pay contributions due on or before the last day of the month following the close of the calendar quarter.

A REPORT MUST BE FILED EVEN IF NO WAGES WERE PAID DURING THE CALENDAR QUARTER. WRITE "NO EMPLOYMENT" ON THE REPORT PARTS 1 AND 2.

AMENDED REPORT - This tax report cannot be used to amend prior quarters. Please contact the Department for adjustment forms.

PART 1 (TAXES)

Items 1-4. Self explanatory.

Item 5. Employer name and address.

Item 6. Any changes in business status, submit documentation

Item 7. Enter for each month in the quarter, the number of all full and part-time covered workers who earned or received wages in New Hampshire during the pay period which includes the 12th of each month. This count will include all employees regardless of the total of wages paid thus far in the calendar year. Enter zeros if there is no employment for a month.

Item 8. **GROSS WAGES PAID FOR QUARTER** - Enter the total of all wages, including commissions and bonuses, paid to every individual, including corporate officers who rendered services (as defined by the law) during the quarter. Include value of payments in kind, e.g. room and meals. Note: Report all wages paid to part-time and temporary employees. Tips received directly from a customer and reported in writing to the employer must be reported as wages as must tips received and distributed to the employer.

Item 9. **LESS WAGES PAID IN THIS QUARTER IN EXCESS OF THE TAXABLE WAGE BASE** - for each employee, who has earned in excess of the taxable wage base thus far in the calendar year enter the amount in excess of the base (shown in line 9) that was paid during the quarter covered by this report (see sample worksheet at the bottom of the page).

Items 10. **NET TAXABLE WAGES** - Deduct the amount shown in item 9 from the amount in item 8. The difference represents total taxable wages.

Items 11. **TAX DUE THIS QUARTER** - Multiply amount shown in item 10 by the UI rate shown.

Item 11 Example

Taxable Wages		Tax Rate		Tax Due
\$8,000.00	X	1.00%	=	\$80.00
\$8,000.00	X	0.10%	=	\$8.00
\$8,000.00	X	0.01%	=	\$0.80

Items 12. **ADMINISTRATIVE CONTRIBUTION (AC) DUE:** Multiply amount in item 10 by the AC rate shown.

Items 13. **TOTAL TAX DUE** - The total of items 11 and 12 is the total tax due to the State of NH.

Quarters prior to 2002 do not calculate AC rate.

Item	Example 1	Example 2
10 Taxable wages	= \$8,000.00	Taxable wages = \$8,000.00
11 UI Tax Rate 2.6%	= \$208.00	UI Tax Rate 0.00% = \$0.00
12 AC Tax Rate 0.1%	= \$8.00	AC Tax Rate 0.01% = \$0.80
13 TOTAL TAX DUE	= \$216.00	TOTAL TAX DUE = \$0.80

(if under \$1.00, no payment due)

Items 14. **INTEREST ON TAX DUE** - Interest is due on the tax if not paid in a timely manner.

Items 15. **PENALTY FOR A DELINQUENT REPORT** - A report not submitted timely is subject to a late filing fee. A 30 day extension may be applied for in writing. A fifty dollar fee must accompany your request for an extension. It must reach us on or before the regular due date of the report. You will then receive 30 additional days in which to file the report. The extension does not apply to contributions due. Interest will accrue from the regular due date.

Items 17. Add tax report items 13, 14 and 15. Pay this amount.

If the amount is less than \$1.00, no payment is necessary

Each return shall be signed by the preparer and the taxpayer or duly authorized Representative.

PART 2 (WAGES)

SPECIAL METHODS FOR REPORTING EMPLOYEE'S WAGES - Employers may submit the quarterly employee's wages on forms purchased from commercial sources. If such method is used, any individual earnings cut off at the FICA maximum must be changed to show actual gross for that quarter. Indicate which column is New Hampshire gross wages for the quarter. All data must be clear and legible and must provide all information as required on Part 2 (Wages) - Employer Quarterly Tax and Wage Report. Employers may submit wage information on magnetic media suitable for computer processing. Employers and reporting agents are required to report wages on magnetic media if there are 250 or more wage items in a quarter, [Rule Emp. 302.02(d)].

SUCCESSOR EMPLOYERS - Determined by this department may use an employee's wages previously reported by a predecessor employer when determining excess wages within the same calendar year.

MULTI-STATE EMPLOYERS Whose employees work in two or more states in one year, should use all of an individual's wages previously reported in another state when determining excess wages reportable in the calendar year.

Item 18 - 20. Enter employee's Social Security Number, name and total wages paid during the quarter. Employers may also use plain paper for continuation sheets, provided the employees name, address, account number, quarter ending date and wage totals are shown on each page in the same format

Item 21. Enter the total wages listed on this page. Each additional page listing must also have a page total. Number continuation sheets consecutively starting with page 2.

Item 22. Enter the total wages paid during the quarter. This entry must be the same as item 8, part 1 of this report.

Example: John Doe, the only employee, earns \$3000 per quarter. His wages should be reported as shown:				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
GROSS (Line 8)	\$3,000	\$3,000	\$3,000	\$3,000
EXCESS (Line 9)	\$0	\$0	\$1,000	\$3,000
TAXABLE (Line 10)	\$3,000	\$3,000	\$2,000	\$0

FOR ASSISTANCE - Call the Administrative Office at (603) 224-3311 or your local N H Employment Security Office.

website: www.nhes.state.nh.us

MAIL CHECK, ORIGINAL COPIES OF BOTH PARTS OF THE REPORT TO:



N H EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD NH 03302-2058

PHONE: (603) 224-3311

www.nhes.state.nh.us

EMPLOYER QUARTERLY TAX AND WAGE REPORT

PART 1 (TAXES)

NO EMPLOYMENT - IF NO EMPLOYMENT WAS FURNISHED DURING THE QUARTER, WRITE "NO EMPLOYMENT" ON PART 1 AND PART 2.

1. STATE EMPLOYER ACCOUNT NUMBER	NAME CONTROL
2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (IF MISSING-ENTER HERE)	
3. FOR CALENDAR QUARTER ENDED	
4. THIS REPORT DUE ON	
5. NH Business Name and Address	
6. ANY BUSINESS CHANGES/CORRECTIONS SHOULD BE MADE ON THE ATTACHED CHANGE NOTICE.	
PREPARED BY _____ (SIGNATURE)	
PREPARERS TELEPHONE NO. () _____	
TAXPAYER _____ AUTHORIZED SIGNATURE TITLE DATE	

7. FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED PAY FOR ANY PART OF THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER ZERO.	1st MONTH	2nd MONTH	3rd MONTH
8. TOTAL GROSS WAGES PAID THIS QUARTER (MUST AGREE WITH LINE 22)			
9. WAGES PAID THIS QUARTER IN EXCESS OF PER EMPLOYEE THIS YEAR (see instructions)	\$8000.00		
10. NET TAXABLE WAGES (SUBTRACT LINE 9 FROM LINE 8)			
11. UNEMPLOYMENT INSURANCE (UI) TAX DUE (MULTIPLY LINE 10 BY TAX RATE)	UI TAX RATE	%	
12. ADMINISTRATIVE CONTRIBUTION (AC) DUE (MULTIPLY LINE 10 BY RATE) <small>DO NOT INCLUDE THIS AMOUNT WHEN FILING FEDERAL UNEMPLOYMENT TAX RETURN (FUTA)</small>	AC RATE	%	
13. TOTAL TAX DUE (ADD LINES 11 AND 12)			
14. IF PAYMENT IS DELINQUENT ADD 1% PER MONTH ON TOTAL TAX DUE			
15. IF REPORT IS DELINQUENT ADD FEE FOR LATE FILING - 10%OF TAX DUE -- MINIMUM \$25.00			
16.			
17. TOTAL LINES 13 THRU 16	PAY THIS AMOUNT IF UNDER \$1.00, NO PAYMENT DUE		

MAKE CHECK PAYABLE TO: STATE OF NH - UC

DES200 2/02



PHONE: (603) 224-3311 www.nhes.state.nh.us

SEE INSTRUCTION SHEET

NAME CONTROL

NH BUSINESS LOCATION ADDRESS

18. SOCIAL SECURITY NUMBER		19. NAME OF EMPLOYEE (LAST NAME, FIRST NAME)		20. TOTAL GROSS WAGES THIS QUARTER	
PAGE 1 OF	22. TOTAL WAGES PAID FOR ENTIRE REPORT (SAME AS LINE 8)		21. WAGE TOTAL FOR THIS PAGE		